IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.V.K.BALI
&
THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 14TH DECEMBER 2006 / 23RD AGRAHAYANA 1928

WA.No. 168 of 2005()

AGAINST THE JUDGEMENT IN OP.25045/2001
.....

APPELLANT/PETITIONER:

K.N.PREMANANDAN, S/O.K.NARAYANAN,
KUNNATHUPARAMBIL HOUSE, PATHIRAPALLY VILLAGE,
AMBALAPUZHA TALUK.

BY ADV. SRI.V.GIRI

RESPONDENTS/RESPONDENTS:
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1. THE EXCISE COMMISSIONER,
THIRUVANANTHAPURAM.

2. THE ASSISTANT EXCISE COMMISSIONER,
PALAKKAD.

3. THE DEPUTY TAHSILDAR (RR),
AMBALAPUZHA TALUK.

BY GOVERNMENT PLEADER MR.T.B.HOOD

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 14/12/2006 ALONG WITH WA NO. 173 OF 2005, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V.K. BALI, C.J. & C.N.RAMACHANDRAN NAIR, J.

W.A.Nos.168 & 173 of 2005

Dated, this the 14th day of December, 2006

JUDGMENT

V.K.Bali,C.J.(Oral)

By this common judgment we propose to dispose of two connected writ appeals bearing Nos.168 and 173 of 2005 as common questions are involved in both the matters.

2. The matters relate to toddy shops run by the appellant who is petitioner in the original lis in different Excise Ranges. The petitioner questions the demand for payment of interest on the fee paid by him for grant of permits to transport toddy. The learned Single Judge before whom the matter came disposed of the matter by observing thus:

> "3. The point raised by the petitioner in these Original Petitions is covered by the decision of this Court in O.P.No.12129/2002. If the petitioner files a representation claiming the benefit of the directions issued in that judgment, to the extent they are applicable to him, the Assistant Excise Commissioner, Palakkad, the 2nd respondent in these O.Ps., will consider his grievance and pass appropriate orders on the said representation, within

> one month from the date of receipt of the same. If the petitioner files such a representation within one month, before the 2nd respondent, further proceedings pursuant to the impugned demands will be kept in abeyance, till the matter is decided by the said respondent, as directed above."

3. Mr.V.Giri, learned counsel appearing for the appellant, states that later in point of time a Division Bench of this Court has dealt with similar issues and the said decision is also applicable in the case of the appellant and that the appellant would be satisfied if a direction is made to the Assistant Excise Commissioner, Palakkad to deal with the matter both in the light of the judgment in O.P.No.12129 of 2002 and also the judgment of the Division Bench of this Court in W.A.No.1027 of 2005 and connected matters decided on 27th June, 2006.

4. We have heard learned counsel for the parties and examined the records of the case. In so far as consideration of the case of the appellant in the light of the judgment of this Court in O.P.No.12129 of 2002 is concerned, the same has already been ordered. We only observe that the Assistant Excise

Commissioner, Palakkad would also examine the case of the appellant in the light of the Division Bench judgment of this Court in W.A.No.1027 of 2005 and connected matters decided on 27th June, 2006 if the same may be applicable.

Writ appeals are disposed of accordingly.

V.K. BALI,
CHIEF JUSTICE.

C.N.RAMACHANDRAN NAIR,
JUDGE.

vns